

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.2048 of 2023

Date	Order with Signature of Judge
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Hearing of Case (Priority)

1. For order on office objections
2. For hearing of main case
3. For hearing of CMA No.637/2023

09.04.2026

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

For the purposes of the present adjudication, learned counsel seeks from this Court to answer the following question of law:

“Whether offence of misdeclaration through under invoicing comes within the meaning of Section 32(1) and 79(1) & applicant has jurisdiction to recover sales tax, income tax, custom duty and additional Sales tax discovered to be short-levied, inadmissible exemption claimed after clearance of goods in accordance with law, as recently settled in principle by SC in M/s Nestle Pakistan reported 2025 SCMR 1974?”

Learned counsel place courier tracking receipt on record to demonstrate that service has been effected.

Learned counsel states the question proposed is squarely covered in favour of the applicant-department by virtue of the judgment of Nestle Pakistan Limited reported as 2025 SCMR 1974, therefore, in *mutatis mutandis* application of the binding law cited supra, the question may be answered in favour of the applicant-department and against the respondent. Order accordingly. This reference is disposed of in the said terms.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

JUDGE